



Georgia Motor Fuel Tax Informational Bulletin Suspension of Georgia Motor Fuel Taxes

September 2, 2005

Hurricane Katrina has caused major destruction and damage to properties in the states of Alabama, Mississippi and Louisiana, adversely affecting the supply of motor fuel to Georgia, which has had the effect of further increasing gas prices in the state. Governor Sonny Perdue issued an Executive Order on September 2, 2005 suspending the collection of all state sales and use tax, state excise tax, and the second motor fuel tax (prepaid state tax) as those taxes relate to motor fuel used to propel motor vehicles on and off public highways. The suspension of taxes does not apply to any local sales or use taxes.

Motor fuels eligible for the suspension of tax include fuels such as gasoline, clear and dyed diesel, aviation gasoline, liquid propane gas, and other special fuels including but not limited to gasohol, ethanol, liquefied natural gas, or compressed natural gas. The suspension of tax does not apply to jet fuel.

The suspension of tax commences with all deliveries beginning on September 3, 2005.

In addition, due the effects of Hurricane Katrina, the Environmental Protection Agency and the Internal Revenue Service have allowed emergency use of dyed diesel fuel in highway vehicles operating on public highways. The emergency use is limited to the period beginning August 31, 2005, and ending September 15, 2005. Distributors and wholesalers should see the Georgia Department of Revenue Motor Fuel Tax Informational Bulletin entitled "Dyed Diesel Fuel Use in Highway Vehicles" for reporting procedures/requirements for instructions on reporting sales and for specific instruction on reporting deliveries made prior to September 2, 2005.

FOR MORE INFORMATION

For forms and other information, visit our Internet site at www.etax.dor.ga.gov or call the Taxpayer Services Division, 8:00 a.m., to 4:30 p.m., ET, Monday through Friday, excluding holidays, at 404-417-6710.

Persons with hearing or speech impairments may call our TDD at 404-417-4302.